

BUREAU OF INDIAN STANDARDS

DRAFT FOR COMMENTS ONLY

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Draft Indian Standard

**Environmental management — Material flow cost accounting —
Guidance for phased implementation in organizations**

भारतीय मानक मसौदा

**पर्यावरण प्रबंधन — सामग्री प्रवाह लागत लेखांकन — संगठनों में चरणबद्ध
कार्यान्वयन के लिए मार्गदर्शन**

ICS 13.020.20

Environmental Management Sectional Committee, CHD 34

Last date for Comments: 25-11-2023

NATIONAL FOREWORD

(Formal clauses shall be added later)

This standard gives practical guidelines for the phased implementation of material flow cost accounting (MFCA) that organizations, including small and medium-sized enterprises (SMEs), can adopt to enhance their environmental performance and material efficiency.

This document provides:

- common terminologies;
- principles;
- a calculation approach, analysis and improvement;
- an application of the MFCA implementation result.

This standard provides basic calculation procedures to analyse saving potentials by avoiding material losses. Detailed calculation procedures or information on techniques for improving material or energy efficiency are out of the scope of this document

The text of ISO Standard has been approved as suitable for publication as an Indian Standard without deviations. Certain conventions are, however, not identical to those used in Indian Standards. Attention is particularly drawn to the following:

- a) Wherever the words 'International Standard' appears referring to this standard, they should be read as 'Indian Standard'.
- b) Comma (,) has been used as a decimal marker, while in Indian Standards, the current practice is to use a point (.) as the decimal marker.